



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3580

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REPLY TO THE ATTENTION OF:

MEMORANDUM

Subject: Superfund Site No. B55P
N-Forcer, MI
Itemized Cost Summary Request

From: Darius L. Taylor, Financial Specialist
Cost Recovery Team *Darius L. Taylor*
Program Accounting & Analysis Section

Through: Cyprian Ejiasa, Regional Comptroller/FMO
Comptroller Branch *D.L. Taylor for*

To: Thomas Krueger, Attorney/Adviser
ORC, Multi-Media Branch II, Section 1

The attached Itemized Cost Summary outlines all of the cumulative cost expenditures in the Integrated Financial Management System for N-Forcer, MI site.

We have computed and included for your information Region V's indirect costs. Based on adjustments recommended by the Office of Inspector General's Superfund audit for Fiscal Years 83 through 86, final indirect cost rates will be \$71.00 (FY83); \$61.00 (FY84); \$53.00 (FY85); \$51.00 (FY86); \$53.00 (FY87); \$64.00 (FY88); and \$64.00 (FY89), respectively. Indirect cost rates for these years were conservative and did not result in allocating all indirect costs to sites. Therefore, starting in FY90 a new full cost indirect cost rate methodology will be applied to Superfund sites.

This essentially means that the new indirect cost rates will be expressed as a percentage of total direct site costs as opposed to a dollar rate per hour (as was true under the old methodology). The resulting indirect cost rates for FY90 through FY 2003 are based on actual costs for those fiscal years and are as follows: 31.03% (FY90), 27.61% (FY91), 29.75% (FY92), 33.32% (FY93), 35.87% (FY94), 26.84% (FY95), 32.57% (FY96), 39.72% (FY97), 38.85% (FY98), 39.21% (FY99), 38.26% (FY 2000), 42.38% (FY 2001), 52.45% (FY 2002), and 55.15% (FY 2003), respectively. Indirect cost rates for FY 2004, FY 2005 and FY 2006 will be 55.15% and are based on FY 2003 costs. These rates are provisional and will be updated upon

subsequent indirect cost calculations.

The third report lists all the non-payroll and indirect cost expenses related to the site, i.e., travel, shipping purchases, state assistance agreements, Interagency Agreements and contractor costs. The reports are current through October 31, 2005. We have also attached a listing that gives definitions of the various object class codes that may appear on the reports.

If you have any questions or require any additional assistance, please contact Darius Taylor at FTS 353-3241.

Attachments

OBJECT CLASS LIST

OBJECT CLASS

DEFINITION

- 21.11 Per Diem & Subsistence while on Travel.
- 21.13 Common Carrier.
- 21.14 Privately Owned Vehicle.
- 21.15 Commercial Rental Vehicle.
- 21.17 Incidental Costs.
- 22.09 Other Transportation - Other expenses such as parcel post, contractual charges for the transportation and care to things.
Management & Support Contracts - Contracts for management support, or administrative requirements not otherwise classified.
- 25.35 Program Contracts - Planned dollars for contracts which support program operations. Included in this category are contracts for monitoring, for surveillance and analysis, for Regional laboratory analysis and analysis of programs.
- 25.70 Interagency Agreements - Contracts and agreements with other Government Agencies.
- 25.76 Site Supervision & Development Interagency Agreements - Agreements for the purpose of construction monitoring, investigating, studying and cleaning up hazardous waste sites or emergency response on spills.
- 31.06 Protective Equipment and Clothing - Personal.
- 31.80 Other Equipment valued at more than \$500.
- 31.90 Other Equipment valued at less than \$500.
- 41.83 Investigations, Surveys, or Studies Awards to governmental or non-governmental or individuals for investigations, surveys, or studies of solid waste pollution.
- 41.85 Superfund Remedial Planning & Implementation Awards to organization or individuals for remedial planning or disposal for hazardous materials.

N-FORCER SITE, (DEARBORN, MICHIGAN)

Site Background. The N-Forcer site is located in Dearborn, Michigan, just south of Detroit. W.R. Grace operated a vermiculite exfoliating facility at the site. The site is contaminated with asbestos.

EPA Activities at the Site: As part of a national evaluation of facilities that received vermiculite ore and/or concentrate from the Libby Mine, EPA began an investigation of the N-Forcer site. EPA conducting a site assessment in January of 2003. Asbestos was found within an old storage area and in soils surrounding the building i.e. previous loading areas and the tracks leading to the loading/unloading area. EPA is investigating the nature and extent of contamination at the Site.

W.R. Grace & Company's Connection to the Site W.R. Grace operated a vermiculite expansion plant at the site, processing vermiculite concentrate shipped to the site from Libby, Montana.

Cost Information: As of EPA incurred unreimbursed response costs of \$. EPA estimates future costs as follows:

— All Has the Cost Summary been
found

— Need new shot